- 4. Defendant waives the entry of findings of fact and conclusions of law under Rules 52 and 65 of the Federal Rules of Civil Procedure and 26 U.S.C. §§ 7402 and 7408.
- 5. Defendant waives any right she may have to appeal from the Stipulated Final Judgment of Permanent Injunction and this Order.
- 6. Defendants states that she enters into the Stipulated Final Judgment of Permanent Injunction voluntarily.
- 7. Defendant acknowledges that entry of the Stipulated Final Judgment of Permanent Injunction neither precludes the Internal Revenue Service from assessing taxes, interest, or penalties against her for asserted violations of the Internal Revenue Code.
- 8. Defendant acknowledges that nothing in the Stipulated Final Judgment of Permanent Injunction relieves her of any obligation imposed on her by the plea agreement between her and the United States Attorney's Office in *United States v. Peaches Mercer Turner*, Case No. 5:07-cr-00052-SGL (C.D. Cal.).
- 9. Defendant agrees that this Court shall retain jurisdiction over her for the purpose of implementing and enforcing this Final Judgment.

NOW, THEREFORE, it is accordingly, ORDERED, ADJUDGED, AND DECREED that:

- 1. The Court has jurisdiction over this action under 28 U.S.C. §§ 1340 and 1345 and under 26 U.S.C. §§ 7402 and 7408;
- 2. Turner has consented to the entry of this injunction and agrees to be bound by its terms;
- 3. Turner and all persons in active concert or participation with her who receive actual notice of this Order are permanently enjoined under 26 U.S.C. §§ 7402 and 7408 from:

- a. Engaging in activity subject to penalty under 26 U.S.C. § 6701, including preparing, assisting in preparing, procuring, or advising with respect to a return, affidavit, claim, or other document related to a matter material to the internal revenue laws that include a position that she knows would result in an understatement of another person's tax liability;
- b. Acting as a federal tax return preparer or otherwise preparing or filing or assisting in preparing or filing any federal tax return, amended return, or claim for refund, for any person or entity other than herself (or her spouse, if filing a joint return); and
- c. Engaging in any conduct subject to any penalty under the Internal Revenue Code or any conduct that interferes with the administration and enforcement of the internal revenue laws.

Dated: June 20, 2008

STEPHEN G. LARSON United States District Judge

Farson